



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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January 16, 2009

VIA INTERNET

Dear Interested Party:

The Sales and Use Tax Department is proposing to revise Compliance Policy and Procedures Manual (CPPM) Chapter 7, *Collections*. As a result of these revisions, CPPM chapter 1, *General*, Chapter 2, *Registration*, and Chapter 3, *Account Maintenance*, were also revised. The text of the revisions to Chapter 7, provided in the following pages, includes the proposed changes summarized below. Contact information is provided on page 2 of this letter.

<u>CPPM Section</u>	<u>Summary of Revisions</u>
Chapter 7	Updated chapter to reflect new policies and procedures for collections. Some sections were renumbered to improve the sequencing of material within the chapter.
Chapter 1	Updated section 105.032, table of District and Branch Offices and Geographic Designators. Rewrote text of section 105.035 for clarity, and renumbered incorrect section numbers. Updated section 135.070 with new CPPM reference numbers. Rewrote text of section 105.073 for clarity.
Chapter 2	Revised text of sections 205.050 and 205.060 to improve clarity.
Chapter 3	Updated text in sections 315.030, 315.040, 315.060, 315.080, and 315.090 and corrected section reference numbers.

If you have any comments or suggestions related to the proposed changes described above, you may contact the Sales and Use Tax Department on or before March 13, 2009. Comments or suggestions regarding this material should be directed to the Compliance Manual Coordinator at [CPPM.RevisionSuggestions@boe.ca.gov](mailto:CPPM.RevisionSuggestions@boe.ca.gov), or you may submit your comments or suggestions to:

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**DISTRICT AND BRANCH OFFICES AND GEOGRAPHIC DESIGNATORS 105.032**

<u>EQUALIZATION DISTRICT</u>	<u>DISTRICT OFFICE CODE</u>	<u>LOCATION</u>	<u>BRANCH OFFICE CODE</u>	<u>LOCATION</u>
<u>4</u>	<u>AA</u>	<u>Norwalk</u>		
<u>4</u>	<u>AC</u>	<u>Van Nuys</u>		
<u>4</u>	<u>AP</u>	<u>West Covina</u>		
<u>2</u>	<u>AR</u>	<u>Ventura</u>	<u>ARH</u>	<u>Bakersfield</u>
<u>4</u>	<u>AS</u>	<u>Culver City</u>		
<u>1</u>	<u>BH</u>	<u>San Francisco</u>		
<u>1</u>	<u>CH</u>	<u>Oakland</u>		
<u>3</u>	<u>EA</u>	<u>Irvine</u>		
<u>3</u>	<u>EH</u>	<u>Riverside</u>	<u>EHC</u>	<u>Rancho Mirage</u>
<u>3</u>	<u>FH</u>	<u>San Diego</u>	<u>FHA</u>	<u>El Centro (Satellite Office)</u>
			<u>FHB</u>	<u>San Marcos</u>
			<u>FHD</u>	<u>Chula Vista</u>
<u>1</u>	<u>GH</u>	<u>San Jose</u>	<u>GHC</u>	<u>Salinas</u>
<u>1</u>	<u>JH</u>	<u>Santa Rosa</u>	<u>JHF</u>	<u>Suisun City</u>
<u>2</u>	<u>KH</u>	<u>Sacramento</u>	<u>KHM</u>	<u>Redding</u>
			<u>KHO</u>	<u>Fresno</u>
	<u>OH</u>	<u>Sacramento</u>	<u>OHA</u>	<u>Chicago</u>
			<u>OHB</u>	<u>New York</u>
			<u>OHC</u>	<u>Houston</u>

Special Taxes Department (All located in Sacramento Headquarters)

<u>EF</u>	<u>Environmental Fees</u>
<u>ET</u>	<u>Excise Taxes</u>
<u>MT</u>	<u>Fuel Taxes</u>

A map showing the location of Equalization Districts is in the Introduction to the *Business Taxes Law Guide* and in the Business Taxes Code Book section 301.050.

EQUALIZATION DISTRICT	DISTRICT OFFICE CODE	LOCATION	BRANCH OFFICE CODE	LOCATION
4	<b>AA</b>	Norwalk		
<del>34</del>	<b>AB</b>	Torrance		
4	<b>AC</b>	Van Nuys		
4	<b>AP</b>	West Covina		
2	<b>AR</b>	Ventura	ARF	Fresno
			ARH	Bakersfield
4	<b>AS</b>	Culver City		
1	<b>BH</b>	San Francisco	BHA	No Office (formerly San Mateo)
1	<b>CH</b>	Oakland	CHA	No Office (formerly Union City)
			CHB	No Office (formerly Concord)
3	<b>EA</b>	Santa Ana	EAA	Laguna Hills
			<u>EAB</u>	<u>Long Beach</u>
2&3	<b>EH</b>	Riverside	EHC	Rancho Mirage
3	<b>FH</b>	San Diego	FHA	El Centro (Satellite Office)
			FHB	San Marcos
			FHC	Kearney Mesa (Satellite Office)
1,2	<b>GH</b>	San Jose	GHC	Salinas
			GHD	No Office (formerly Santa Cruz)
1	<b>JH</b>	Santa Rosa	JHB	Eureka
			JHF	Suisun City
			JHH	Redding
2	<b>KH</b>	Sacramento	KHE	Stockton
			<u>KHM</u>	<u>Redding</u>
	<b>OH</b>	Sacramento	OHA	Chicago
			OHB	New York
			OHC	Houston

~~Special Taxes Department (All located in Sacramento Headquarters)~~

<del><b>EF</b></del>	<del>Environmental Fees</del>
<del><b>ET</b></del>	<del>Excise Taxes</del>
<del><b>MT</b></del>	<del>Fuel Taxes</del>

~~A map showing the location of Equalization Districts is in the Introduction to the *Business Taxes Law Guide* and 301.050 in the *Business Taxes Code Book*. A map showing the area covered by the Sales and Use Tax Department district offices is in section 110.036 of the *Business Taxes Code Book*.~~

Information contained in the files and records of the Board of Equalization relating to taxpayers is confidential as provided in Government Code section 15619 (all Board tax records) and Revenue and Taxation Code (RTC) section 7056.

Overlying the above confidentiality sections of law, which prohibit the disclosure of confidential taxpayer information, are two other acts, the Information Practices Act and the Public Records Act. The Information Practices Act (IPA) is a “private access” statute that provides individuals wishing to access their personal information, as maintained in the files and records of any state agency, to have such access. The IPA also restricts disclosing personal information about an individual to the public. The Public Records Act (PRA) provides “public access” to any records maintained by a state agency that are not otherwise exempt from disclosure.

The Government Code provides that “public records” include any writing that contains information relating to the conduct of the public business and that is prepared, owned, used, or retained by any state or local agency, regardless of physical form or characteristics. The Government Code also provides that public records are open to inspection at all times during the office hours of the state agency and every person has a right to inspect any public record, except as otherwise provided. Government Code Section 6254(k) does not permit a state agency to withhold disclosure of an entire document simply because it contains some confidential information. Instead, confidential information, such as taxpayer’s names or account numbers, must be redacted and the redacted document should then be released.

### **Requirement to Disclose “Working Law”**

Under the PRA, documents that disclose the Board of Equalization’s practices in applying its regulations to the cases coming before it are “working law” and are subject to disclosure upon request. Upon receipt of a request for working law document(s), all confidential taxpayer information must be redacted prior to releasing the document(s) to the requesting party. Examples of working law are:

1. A memorandum written by the legal staff to other departments of the Board of Equalization, which those departments can rely upon to make determinations about the applicability of statutes or regulations to certain tax situations.
2. An opinion letter written by a staff attorney to a taxpayer.

**Documents That May Be Withheld**

In contrast to the working law of the agency, there are legal opinions and internal correspondence addressed to or from attorneys in the Legal Department that bear confidential status by virtue of the attorney-client privilege or the attorney work-product rule. Memoranda falling within the following listed categories are often labeled "Confidential: Attorney-Client Privilege" or "Confidential: Privileged Document," and should not be released to the public without the approval of the author or the Legal Department:

1. Memoranda to a Board Member or Members or the Executive Director prepared for the signature of the Chief Counsel, except contribution disclosure opinions.
2. Memoranda directly related to litigation in which the Board of Equalization is a party, including refund and collection actions.
3. Memoranda between the Legal Department and the Attorney General's office when the Attorney General is acting as the Board of Equalization's attorney.
4. Intra-Legal Department memoranda which reflect an attorney's impressions, conclusions, opinions or legal research or theories, except briefs filed by the Sales and Use Tax Department or Special Taxes Department with the Appeals Division in accordance with the direction of the Board.
5. Memoranda between the Legal Department and program staff which evaluate the strengths or weaknesses of the agency's position regarding the interpretation of statutory or regulatory provisions. This includes memoranda having to do with requests for reconsideration of reports issued by the Appeals Division.
6. Memoranda analyzing new or proposed statutes or regulations affecting programs administered by the Board of Equalization.

Note that if the holder of the attorney-client privilege, without coercion and in a non-confidential context, discloses a significant part of the communication or consents to such disclosure by anyone, this constitutes a waiver of the privilege.

In addition to documents exempt from public disclosure under the attorney-client privilege or the attorney work-product rule, any documents relating to confidential audit or compliance techniques are not to be released to the general public. Consult the Legal Department if there is any question about whether a particular document is confidential or not.

**Advice To Potential Public Records Act Requesters**

Any person interested in obtaining Board of Equalization information under the PRA should be advised to submit a written request to the attention of the Board's Disclosure Officer. Requests should be as specific as possible in identifying the desired records. At a minimum, the request must identify the subject matter of interest, e.g., Regulation 1501, RTC section 6596, sales by Indians, etc. If the requester is seeking records from a specific office, that office should be identified.

Many general subject files are divided into specific topics. For example, Regulation 1591 contains a subdivision on orthotic and prosthetic devices, among others. If a requestor asks for information on a specific topic contained within a general subject file, the general subject file may be indexed and the index provided to the requestor. From the index, the requestor can then identify and request, in writing, copies of specific documents.

### **Procedures for Handling Requests under the Public Records Act (PRA)**

#### **Acknowledgment of Requests**

Immediately route requests for documents falling under the PRA to the Disclosure Officer in the Legal Department. The Disclosure Officer has ten working days to timely acknowledge receipt of the request. After acknowledging the request, the Disclosure Officer will forward a copy of the request to the appropriate Board of Equalization section for handling. The Disclosure Officer will route requests for district office information to the Tax Policy Division, which will coordinate preparation of the requested records for release. These requests may ask for document indices and/or copies of documents.

PRA requests that incorrectly refer to the IPA are addressed under the guidelines for PRA requests. Likewise, IPA requests that incorrectly refer to the PRA are addressed under the guidelines for IPA requests.

#### **Requested Documents**

As stated earlier, a request may be for documents addressing a specific type of property or transaction, or a request may be for documents in a broader category, such as a regulation or code section. When handling these requests, either for document indexing or redacting and releasing documents, staff should adhere to the requested subject matter as closely as possible without being excessively restrictive. It is not always necessary to index entire files and not all documents contained within these files need to be redacted and released.

#### **Document Indexing**

An index should clearly identify the source of the material and include the following information for each document, preferably on a spreadsheet:

1. Name of Addressee (if this is a taxpayer, the information is confidential and should be substituted with the term "taxpayer").
2. Name of the Author (if this is a taxpayer, the information is confidential and should be substituted with the term "taxpayer").
3. A short description of the subject of the document.
4. Document date.
5. Number of pages.

An additional column may be reserved for eventual use in identifying confidential documents not allowed to be released. A sample index is included at the end of this section. (Exhibit I)

Each document should also be numbered as a reference to assist in locating documents at a later date. To allow continuous numbering, documents should be numbered sequentially from the oldest document forward. The original index should be maintained conspicuously within the file indexed to avoid duplicate effort in the event a subsequent request is received. As subsequent requests are received, the index should be updated before it is photocopied and released.

#### Document Preparation and Approval for Release

The integrity of the original documents should be maintained as much as possible. If a requested document only exists as an unredacted hard copy, make a photocopy of the original document, redact all necessary information and, after receiving approval from the Disclosure Officer to release the document, provide the redacted photocopy to the requestor. To avoid duplication of effort if a subsequent request for the same document is received, make a photocopy of the redacted document to provide to the requestor and retain the original redacted photocopy in the file.

The quality of hard copy documents often degrades over time. In order to provide a legible copy that has adequate contrast for reproduction purposes, it may be necessary to touch up the document. Once the photocopy is suitable for reproduction, the redaction should be done using a black felt tip pen, correction tape, or similar masking material that prevents exposure of confidential information.

If the document exists electronically, it should be saved and identified with a new document name. Redact the information from the newly saved document and convert it to portable document format (.pdf) before providing it to the requestor.

Information subject to redaction includes:

1. Taxpayer names.
2. Addresses.
3. Signatures.
4. Account numbers.
5. Telephone numbers.
6. Trade secrets.
7. Products or processes that can be used to identify the taxpayer.
8. Logos.
9. Letterhead on incoming correspondence.
10. Author's initials.
11. File names.

12. Any other information that can be used to identify the taxpayer. This includes handwritten notes as well as typed information contained in the formal correspondence. Care should be taken during the redacting process to ensure that confidential information is completely and adequately masked so that it is not revealed upon reproduction.

Documents recommended for release, including documents with redacted information, should be organized in sequential order. Documents recommended to be withheld from public release should be separated from the release copies and an index should be prepared to identify these documents and the basis for withholding them from public release.

All of the documents, including the index of documents to be withheld from public release, should be submitted to the Disclosure Officer in the Legal Department for review by an attorney and approval for release or withhold. The Disclosure Officer should initial, date, and indicate "PRA review" in the lower right hand corner of each document.

After review of the documents, the Disclosure Officer will return the documents, with corrections noted, to the unit working the request. The unit will incorporate the corrections and make the photocopies of the documents to be released. These photocopies should contain a disclaimer on each document indicating that the information contained within may be outdated. One effective means of transferring the disclaimer statement to each release copy is by using a transparency sheet containing a copy of the disclaimer as an overlay during the photocopy process.

#### Release of Documents

After the relevant documents are photocopied, the photocopies, the number of photocopied pages for release, and a copy of the index of withheld documents is mailed to the requestor by the Disclosure Officer. The Legal Department is responsible for providing the related charges to the Accounting Section for appropriate billing to the requester. In general, the cost for this service is ten cents (10¢) per page provided.

The law provides that copies of documents should be furnished within a reasonable amount of time. Generally, it is Board of Equalization practice to provide documents within 30 days of receipt of the request. If preparing the documents for release will take more than 30 days, the Disclosure Officer should be contacted so that the requester can be appropriately informed of the possible delay.

#### Storage of Redacted Copies of Documents

Staff handling PRA requests should organize the documents for each request in chronological order or, if indexed, in sequential order. In addition, the documents should be properly identified as to their source and the subject they pertain to. If an index is prepared, a copy should also be included as well as a copy of the index of the documents not subject to disclosure. Upon completing these tasks, the information should be stored on location for use in responding to subsequent requests.



**Procedures For Handling Requests Under The Information Practices Act (IPA)****Document Preparation and Release**

All personal information maintained in a taxpayer's file must be made available to the taxpayer or his/her authorized representative upon request. However, certain documents retained in a file, such as memoranda with reference to taxpayers other than the taxpayer whose file information is being requested, should be redacted to remove confidential information before the document is photocopied and released. Copies of redacted documents should be attached to the original file document and retained in the taxpayer's file for future use. In addition, any information contained in a file, which is of a confidential nature under the attorney-client privilege or attorney work-product rule, is not subject to disclosure.

Requests for copies of information from a taxpayer's own file should be handled by the district office that maintains the file. Requests for copies of file information maintained in headquarters should generally be handled by the section that receives the request or the appropriate section that handles the type of information requested, e.g., requests for refund information should be handled by the Audit Determination and Refund Section, requests for petition information should be handled by the Petitions Section, etc.

Acknowledgment of a request for documents is not required by the IPA. However, acknowledging a request is a good practice to follow, especially if the preparation of documents is anticipated to require an extended period of time to complete. Copies of documents should be furnished to the authorized requester within 30 days of receipt of the request. An additional 30 days is allowed in the event the records are geographically dispersed or are inactive and in central storage.

Charges for these services and copies of documents should be made in accordance with established guidelines. Generally, an agency may charge no more than ten cents (10¢) per page. Board of Equalization Administrative Manual (BEAM) Section 7223.1.

For more information regarding the IPA, refer to the pamphlet, "Information Security at the Board of Equalization", and BEAM, beginning with section 7223.

**AUTHORITY FOR EXAMINING RECORDS****135.050**

If a taxpayer challenges the authority of a Board of Equalization representative to examine the taxpayer's business records in the course of performing his or her official duties, the taxpayer should be referred to Government Code section 15618 or to the appropriate code section in Exhibit 2, Table 2 – Authority for Examining Taxpayer Records.

Government Code section 15618 states, "The bBoard [of Equalization] may examine, as a Bboard, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report."

CPPM sections 135.073 and 774.000 et seq. describe the procedures for obtaining a subpoena to produce records (subpoena duces tecum).

**Examining Records — Authority For****135.050**

~~Section 15618 of the Government Code confers the authority upon the members of the staff of the Board to examine records as follows: "The Board may examine, as a Board, individually, or through its staff, the books, accounts, and papers of all persons required to report to it, or having knowledge of the affairs of those required so to report."~~

~~Should the authority of the representative to examine records of taxpayers be challenged, the challenger should be referred to the above Government Code section or to the appropriate code section in Exhibit 2, Table 2 — Authority for Examining Taxpayer Records.~~

~~For procedures to obtain a subpoena to produce records (subpoena duces tecum), see CPPM 135.073 and 799.050.~~

The Board of Equalization must comply with the provisions of law pertaining to governmental access to financial records commencing with Government Code section 7460, the *California Right to Financial Privacy Act (FPA)*, when obtaining financial information from banks and other financial institutions.

The FPA protects the confidentiality of records for customers of financial institutions. As defined, “financial institutions” include state and national banks, state and federal savings associations, trust companies, industrial loan companies, and state and federal credit unions. The FPA covers all phases of a financial institution’s operations; therefore, the records of customers of a financial institution’s escrow and leasing departments are also protected. However, the FPA does not protect the confidentiality of a customer’s records for escrow or leasing companies since escrow and leasing companies are not “financial institutions.”

In general, the FPA prohibits state or local government employees or agents from requesting or receiving copies of a customer’s financial records, or information from those records. However, government employees or agents may obtain this information if the records are described “with particularity,” are consistent with the scope and requirements of the investigation for which the records are requested, and the disclosure is in response to:

1. A customer authorization (see Government Code section 7473).
2. An administrative subpoena or summons (see Government Code section 7474).
3. A search warrant (see Government Code section 7475).
4. A judicial subpoena or subpoena duces tecum (see Government Code section 7476 and CPPM 774.000).

However, Government Code section 7480(e)(1) permits Board of Equalization staff to inquire as to whether a person has an account(s) at a particular office or branch of a financial institution, and, if so, the identifying numbers of such accounts. In addition, Government Code section 7480(h) specifically provides for disclosure of the following information to the Board of Equalization:

1. The information required by those sections of the RTC that pertain to the *Notice to Withhold* and *Notice of Levy*. These Code Sections of the RTC are shown in Exhibit 2, Table 3, titled *Authorization To Issue A Notice of Withhold And A Notice of Levy*.
2. The financial records in connection with the filing or audit of a tax return required to be filed by the financial institution pursuant to Part 1 (commencing with Section 6001), Part 2 (commencing with Section 7301), Part 3 (commencing with Section 8601), Part 13 (commencing with Section 30001), Part 14 (commencing with Section 32001), and Part 17 (commencing with Section 37001) of Division 2 of the Revenue and Taxation Code (RTC).
3. The amount of any security interest a financial institution has in a specified asset of a customer, if the inquiry is directed to the branch or office where the interest is held.

(Note: When serving a *Notice of Levy* on a financial institution, the usual Form BOE-425-LA is used. Use Form BOE-465 to serve a *Notice of Withhold*. If the financial institution is the employer of the taxpayer, Form BOE-425-E, *Earnings Withholding Order for Taxes*, is used (see CPPM 752.070, 753.010, and 755.000). **RIGHT TO FINANCIAL PRIVACY ACT** **135.070**

When obtaining financial information from banks and other financial institutions, the Board must comply with the requirements of "Governmental Access to Financial Records." These provisions, commencing with Government Code section 7460, are known as the "California Right to Financial Privacy Act" (FPA).

The FPA covers the records of customers of financial institutions. As defined, "financial institutions" include state and national banks, state and federal savings and loan associations, trust companies, industrial loan companies, and state and federal credit unions. Since all phases of operations are covered, the records of customers of the escrow and leasing departments of financial institutions are protected, even though the FPA does not protect the records of customers of escrow or leasing companies.

In general, the FPA prohibits state or local government employees or agents from requesting or receiving copies of a customer's financial records, or information from those records. However, government employees or agents may obtain this information if the records are described "with particularity," are consistent with the scope and requirements of the investigation giving rise to the request, and the disclosure is in response to:

- A customer authorization meeting the requirements of Government Code section 7473, or
- An administrative subpoena or summons meeting the requirements of Government Code section 7474, or
- A search warrant meeting the requirements of Government Code section 7475, or
- A judicial subpoena or subpoena duces tecum meeting the requirements of Government Code section 7476.

Notwithstanding the above provisions, the Government Code subdivision 7480(c)(1) permits Board staff to make inquiries as to whether a person has accounts at a particular office or branch of a financial institution, and, if so, the identifying numbers of such accounts.

Government Code subdivision 7480(f) specifically provides that the following information can be disclosed to the Board of Equalization:

- (1) — The financial records in connection with the filing or audit of a tax return required to be filed by the financial institution pursuant to Parts 1, 2, 3, 13, 14, and 17 of the Revenue and Taxation Code.
- (2) — The amount of any security interest a financial institution has in a specified asset of a customer, if the inquiry is directed to the branch or office where the interest is held.

~~(3) The information required by those sections of the Revenue and Taxation Code which pertain to the Notice to Withhold and Notice of Levy. These Code sections are shown in Exhibit 2, Table 3, Authorization To Issue A Notice of Withhold And A Notice of Levy.~~

~~(Note: When serving a Notice of Levy on a bank, finance company, etc., the usual Form BOE 425 L is used. However, specialized Form BOE 465 B, BOE 465 B1, or BOE 465 UB is used to serve a Notice to Withhold. If the financial institution is the employer of our taxpayer, Form BOE 425 E, Earnings Withholding Order for Taxes, is used (see CPPM 742.100, 736.070 and 742.105).)~~

Under Government Code section 7474, when an administrative subpoena is served on a financial institution, a copy must also be served on its customer under the provisions in the Code of Civil Procedure (CCP), commencing with section 413.10 (see CPPM 774.020). After being served with a subpoena, the customer must be allowed 10 days to move to quash the subpoena, if he or she wishes.

Board of Equalization staff may use any of the following methods to serve a copy of the subpoena on the customer:

1. Personal service (see CCP section 415.10.)
2. Leaving a copy at the customer's office in the presence of an adult apparently in charge, or at the customer's home in the presence of a competent adult member of the household, followed by mailing a copy to the customer at the address of the office or home where the copy was left. Service is complete 10 days after mailing (see CCP section 415.20.)
3. Mailing a copy with a form for acknowledgment. Service is complete when acknowledged. If not acknowledged, the customer may be held liable for cost of personal service ( for specific mailing requirements, see CCP section 415.30).
4. If the person is outside the state, a copy may be sent by first class mail requiring a return receipt. Service is complete 10 days after mailing (see CCP section 415.40.)
5. If no other service is feasible, service by publication in a newspaper may be used. This requires a court order, and it must be shown that the customer has an interest in property in this state or that certain other requirements are met (see CCP section 415.50.)

In most cases, service of the subpoena is feasible using one of the five methods above; however, either the first or second method is the preferred method of serving a subpoena.

~~The procedures to be followed for the issuance of a subpoena for records are contained in CPPM 799.050. Requests for the issuance of a subpoena must be directed to and coordinated with the legal staff.~~

~~The California Right to Financial Privacy Act provides in Government Code section 7474 that when an administrative subpoena is served on a financial institution, a copy must be served on its customer under provisions in Chapter 4 of the Code of Civil Procedure (CCP), commencing with Section 413.10. The customer must be allowed 10 days after service to move to quash the subpoena, if he or she wishes. The legal staff advises the following methods of serving a copy on the customer may be used:~~

- ~~1. — Personal service (CCP Section 415.10).~~
- ~~2. — Leaving a copy at the customer's office in the presence of an adult apparently in charge or at the customer's home in the presence of a competent adult member of the household, and then mailing a copy to the customer at the office or home where a copy was left. Service is complete 10 days after mailing (CCP Section 415.20).~~
- ~~3. — Mailing a copy with a form for acknowledgment. Service is complete when acknowledged. If not acknowledged, the customer may be held liable for cost of personal service (CCP Section 415.30).~~
- ~~4. — If the person is outside the state, a copy may be sent by first class mail requiring a return receipt. Service is complete 10 days after mailing (CCP Section 415.40).~~
- ~~5. — If no other service is feasible, service by publication in a newspaper may be used. This requires a court order, and it must be shown that the customer has an interest in property in this state or that certain other requirements are met (CCP Section 415.50).~~

~~In most cases, one of the above methods of service is feasible. However, methods No. 1 or 2 are the preferred means of serving a subpoena.~~